

In the introductory language of subsection (a) and in subsection (b) of this section, the descriptions "engaging in business in this State and making sales of tangible personal property for use, storage or consumption in this State which are taxable under the provisions of this subtitle", "not engaging in business in this State and making any sale of tangible personal property as described in § 376 of this subtitle, who, upon application to the Comptroller has been expressly authorized to collect the tax", and "required or permitted to collect the tax", which formerly modified the word "vendor", are deleted as surplusage.

In subsection (a)(1) of this section, the former reference to the time the purchase price is "delivered" is deleted as included in the word "paid".

In subsection (a)(2) of this section, the former phrase "upon collection of the price or installments of the price" is deleted as surplusage.

In subsection (a)(3) of this section, the former reference to payment "at the time of the importation or storage" in the State of tangible personal property bought outside the State and stored in the State pending shipment to another state is deleted as included in the reference to a use that is taxed "at the time the use becomes taxable", for clarity.

In the introductory language of subsection (b) of this section, the defined term "buyer" is substituted for the former reference to "[a]ny person who uses, stores or consumes tangible personal property or services subject to tax under the provisions of this subtitle", for clarity and brevity.

Defined terms: "Buyer" § 11-101  
 "Comptroller" § 1-101 "Property" § 1-101  
 "Sale" § 11-101 "Sale for use" § 11-101  
 "Sales and use tax" § 1-101  
 "Taxable price" § 11-101 "Use" § 11-101  
 "Vendor" § 11-101

#### 11-404. EVENTS NOT AFFECTING COLLECTION.

THE COLLECTION OF THE SALES AND USE TAX ON A SALE FOR USE IN THE STATE IS NOT AFFECTED EVEN IF:

(1) AS A RESULT OF SOLICITATION BY THE VENDOR IN A CATALOG OR OTHER WRITTEN ADVERTISEMENT, THE ORDER OF THE BUYER OR THE CONTRACT OF SALE IS DELIVERED, MAILED, OR OTHERWISE TRANSMITTED OUT OF THE STATE TO THE VENDOR;